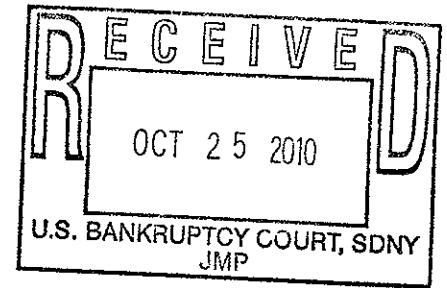


Matthew Q. Giffuni
353 E83rd St, #23H
New York, NY 10028
212-737-8382

October 21, 2010



Honorable James M. Peck
United States Bankruptcy Court S.D.N.Y.
One Bowling Green
New York, NY 10004
Courtroom 601

Re: Lehman Brothers Holdings Inc, *et al.* 46th Omnibus Objection to Claims (Claim No. 26562)

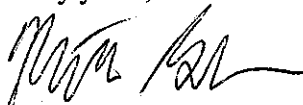
Dear Honorable James M. Peck,

As per the September 24, 2010 Notice re the Chapter 11 Case No. 08-13555 in the United States Bankruptcy Court S.D.N.Y., 46th Omnibus Objection to Claims, Docket No. 4271, (the "Objection"), I hereby object to the motion to disallow and expunge Claim No. 26562 and hereby provide the information requested in the Objection as follows:

- (1) Bankruptcy Court: United States Bankruptcy Court S.D.N.Y.; Debtor name: Lehman Brothers Holdings Inc.; Case No. 08-13555 and title of the Objection: Notice of Hearing on Debtors' 46th Omnibus Objection to Claims (No Debtor Claims)
- (2) Matthew Q. Giffuni is the name of the claimant. The basis for the amount of the claim is the estimated value of shares of the publicly-traded exchange traded note, the Opta Lehman Brothers Commodity Index Pure Beta Agriculture Total Return ETN (ticker: EOH), the claimant owned in a Fidelity brokerage account on the date of the bankruptcy filing as filed on September 22, 2009.
- (3) The reason why Claim No. 26562 should not be disallowed and expunged is that this objection hereby provides the name of the Debtor (Lehman Brothers Holdings Inc.) and the Case No. (08-13555) and thereby cures these omissions from the original filing.
- (4) All other relevant information previously has been filed with the Court.
- (5) There is no change in my address the Debtors should use for any correspondence.
- (6) Nobody else has authority to reconcile, settle or otherwise resolve my claim on my behalf.

Copies of this response will be sent to (1) Weil Gotshal & Manges, (2) the Office of the US Trustee for the S.D.N.Y. and (3) Milbank, Tweed, Hadley & McCloy LLP as required in the Objection. I intend to participate in the hearing telephonically as described in the Objection.

Sincerely yours,



Matthew Q. Giffuni

cc: Weil Gotshal & Manges (Attn: Shai Waisman, Esq.)
Office of the US Trustee for the S.D.N.Y. (Attn: Andy Velez-Rivera, Esq., *et al.*)
Milbank, Tweed, Hadley & McCloy LLP (Attn: Dennis F. Dunne, Esq., *et al.*)

Matthew Q. Giffuni
353 E83rd St, #23H
New York, NY 10028
212-737-8382

October 21, 2010

Honorable James M. Peck
United States Bankruptcy Court S.D.N.Y.
One Bowling Green
New York, NY 10004
Courtroom 601

Re: Lehman Brothers Holdings Inc, *et al.* Claim No. 26564

Dear Honorable James M. Peck,

I have been made aware that my Claim No. 26564 for the Chapter 11 Case No. 08-13555 of Lehman Brothers Holdings Inc., et al Debtors in the United States Bankruptcy Court S.D.N.Y. unintentionally omitted (1) the Name of the Debtor Against Which Claim is Held and (2) Case No. of Debtor. Although I have not yet received a Notice to disallow and expunge my Claim No. 26564, I have been told that I will receive one in the future due to the aforementioned omissions. I therefore seek to cure the abovementioned omissions with this letter before receiving a future Notice to disallow and expunge by providing this omitted information as follows:

- (1) Debtor name: Lehman Brothers Holdings Inc.
- (2) Case No. 08-13555

Please notify me if this letter sufficiently cures the aforementioned omissions from Claim No. 26564.

Copies of this response will be sent to the appropriate individuals at (1) Weil Gotshal & Manges, (2) the Office of the US Trustee for the S.D.N.Y. and (3) Milbank, Tweed, Hadley & McCloy LLP.

Sincerely yours,



Matthew Q. Giffuni

cc: Weil Gotshal & Manges (Attn: Shai Waisman, Esq.)
Office of the US Trustee for the S.D.N.Y. (Attn: Andy Velez-Rivera, Esq., *et al.*)
Milbank, Tweed, Hadley & McCloy LLP (Attn: Dennis F. Dunne, Esq., *et al.*)

Vincent Q. Giffuni
2 Fox Run
Ho-Ho-Kus, NJ 07423
201-445-7848

October 21, 2010

Honorable James M. Peck
United States Bankruptcy Court S.D.N.Y.
One Bowling Green
New York, NY 10004
Courtroom 601

Re: Lehman Brothers Holdings Inc, *et al.* Claim No. 26563

Dear Honorable James M. Peck,

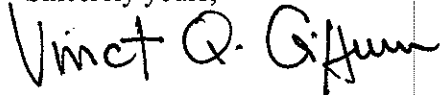
I have been made aware that my Claim No. 26563 for the Chapter 11 Case No. 08-13555 of Lehman Brothers Holdings Inc., et al Debtors in the United States Bankruptcy Court S.D.N.Y. unintentionally omitted (1) the Name of the Debtor Against Which Claim is Held and (2) Case No. of Debtor. Although I have not yet received a Notice to disallow and expunge my Claim No. 26563, I have been told that I will receive one in the future due to the aforementioned omissions. I therefore seek to cure the abovementioned omissions with this letter before receiving a future Notice to disallow and expunge by providing this omitted information as follows:

- (1) Debtor name: Lehman Brothers Holdings Inc.
- (2) Case No. 08-13555

Please notify me if this letter sufficiently cures the aforementioned omissions from Claim No. 26563.

Copies of this response will be sent to the appropriate individuals at (1) Weil Gotshal & Manges, (2) the Office of the US Trustee for the S.D.N.Y. and (3) Milbank, Tweed, Hadley & McCloy LLP.

Sincerely yours,



Vincent Q. Giffuni

cc: Weil Gotshal & Manges (Attn: Shai Waisman, Esq.)
Office of the US Trustee for the S.D.N.Y. (Attn: Andy Velez-Rivera, Esq. *et al.*)
Milbank, Tweed, Hadley & McCloy LLP (Attn Dennis F. Dunne, Esq. *et al.*)